ACCOUNTING AND UNIFORM COMPLIANCE GUIDELINES MANUAL FOR EXTRA-CURRICULAR ACCOUNTS

A HANDBOOK OF INSTRUCTION



Issued by the

STATE BOARD OF ACCOUNTS OF INDIANA

Reissued 2006

TABLE OF CONTENTS

CHAPTER 1
SCHOOL EXTRA-CURRICULAR ACCOUNT - OVERVIEW
Introduction
Recording Financial Transactions
Custody and Control
Subsidiary Ledgers - ReconcilingFunds, Records, Accounts, Reports
Outside Organization's Records
Odiside Organization's Records
Recording School Corporation Financial Transactions
Extra-Curricular Mileage Claims
Equipment Purchases
Withholding Tax, Social Security and Retirement
Accounting for Gifts, Donations
Approval of Expenditures
CHAPTER 2
EXTRACURRICULAR FORMS AND RECORDS
EXTRAGOLARY OR MO ARE RESORDS
Forms and Records
Purchase Order and Accounts Payable Voucher (SA-1)
Check and Register of Checks (SA-2)
Receipt and Register of Receipts (SA-3)
Ticket Sales (SA-4)
Tickets
Financial Report of School Extra-Curricular Accounts (SA 5-1)
Cash Reconcilement (SA 5-2)
Detail of Receipts and Expenditures by Fund (SA 5-3)
Report Certificate (SA 5-4)
Extra-Curricular Ledger (SA-6)
Claim for Payment (SA-7)
Summary Collection (SA-8)
Accountable Items Review (SA-9)
CHAPTER 2
CHAPTER 3 SCHOOL LUNCH PROGRAM (SCHOOL FOOD AND NUTRITION PROGRAM)
SCHOOL LUNCH PROGRAM (SCHOOL POOD AND NOTRITION PROGRAM)
School Lunch Program (School Food and Nutrition Program)
School Food Verifications of Eligibility
School Food Systems - Prepaid Food
CHAPTER 4
TEXTBOOK RENTAL
Textbook Rental
I GALDOOK I/GIII.

CHAPTER 5 INVESTMENTS AND INVESTMENT INCOME FUND

Extra-Curricular Investments
Investment Losses
Interest on Investments
Accounting for Investments
CHAPTER 6
FEES; DUES; GENERAL FUND; VENDING
Grant Funds and Educational Fees
Receipting of Educational Fees
Membership Dues
General Fund (Student Activity Funds)
Cafeteria Vending Machines
Cash Change Fund
011107770
CHAPTER 7
PRESCRIBED FORMS, TAXES, AND GENERAL INFORMATION
Prescribed Forms
State and Federal Taxes
General Information
General information
CHAPTER 8
INFORMATION TECHNOLOGY SERVICE CONTROLS
IN CHAINTION TECHNOLOGY CENTICE CONTINUES
Disaster Recovery
Back Up Processing
Physical Security
Logical Security
Change Controls
Audit Trails
Input Controls
Segregation of Duties
Output Controls
Interface Controls
Internal Processing
Error Correction
Programming Documentation
Operations Documentation
User Documentation
Computer Output
Purchase of Data Processing Hardware and/or Software
Possible Applications

CHAPTER 9 PUBLIC PROCEEDINGS AND PUBLIC RECORDS

Access to Public Proceedings	9-1
Access to Public Records [IC 5-14-3]	9-2
Preservation and Destruction of Public Records	9-5
CHAPTER 10	
CONFLICT OF INTEREST	
Public Servants - Statutory Conflict of Interest [IC 35-44-1-3]	10-1
Consultants - Statutory Conflict of Interest [IC 5-16-11]	10-3
Lucrative Office	10-4
Form 236 (Uniform Conflict of Interest Disclosure Statement)	10-5
CHAPTER 11	
COMPENSATION AND BENEFITS	
Compensation and Benefits	11-1
Record of Hours Worked	11-1
Unemployment Compensation	11-2
Public Employee's Retirement Fund (PERF) and Teachers' Retirement Fund (TERF)	11-2
Public Employee Deferred Compensation Plans	11-2
Travel Policy	11-3
Commuting Mileage	11-3
Private Property	11-3
Personal Property Use	11-3
Personal Expenses	11-3
Purchasing Bonuses	11-3
Suspension With PaySuspension With Pay	11-3
Severance Pay	11-4

APPENDIX

INDEX